

Assented to in Her Majesty's name this 20th day of June, 1960.

A. G. H. GARDNER-BROWN,  
*Officer Administering the  
Government of the Federation*

(L.S.)

No. 17

1960



Federation of Nigeria

IN THE NINTH YEAR OF THE REIGN OF  
**HER MAJESTY QUEEN ELIZABETH II**  
ANTHONY GEOFFREY HOPWOOD  
GARDNER-BROWN, C.M.G.

*Officer Administering the Government of the Federation*

AN ORDINANCE TO VALIDATE ALL ACTS OF THE LAGOS TOWN COUNCIL AS A LICENSING AUTHORITY UNDER, AND TO APPLY TO LAGOS THE PROVISIONS OF, THE NATIVE LIQUOR (TOWNSHIPS AND CERTAIN AREAS) ORDINANCE SINCE 15TH OCTOBER, 1950.

Title.

[30th June, 1960]

Commence-  
ment.

WHEREAS the Townships Ordinance ceased to apply to Lagos on the 15th day of October, 1950, and consequently the Lagos Town Council ceased on that date to be a licensing authority under the provisions of the Native Liquor (Townships and Certain Areas) Ordinance:

Preamble.

AND WHEREAS the Lagos Town Council has since that date purported to carry out the functions of a licensing authority in respect of native liquor, although the said Native Liquor (Townships and Certain Areas) Ordinance has not been applied to Lagos since that date :

AND WHEREAS it is deemed expedient that all acts of the Lagos Town Council in purported exercise of the functions of a licensing authority as aforesaid shall be made valid :

AND WHEREAS it is desirable to apply the said Native Liquor (Townships and Certain Areas) Ordinance to Lagos with effect from the 15th day of October, 1950 :

Enactment.

NOW, THEREFORE, BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

Short title  
and  
application.

1. This Ordinance may be cited as the Native Liquor (Townships and Certain Areas) (Validation) Ordinance, 1960, and shall apply in respect of the Federal Territory of Lagos.

Validation  
of certain  
acts of the  
Lagos Town  
Council as  
licensing  
authority in  
respect of  
native  
liquor.  
Cap. 145.

2. For the avoidance of doubts as to the validity of acts of the Lagos Town Council in purported exercise of the functions of a licensing authority in respect of native liquor under the Native Liquor (Townships and Certain Areas) Ordinance in Lagos between the 15th day of October, 1950, and the coming into operation of this Ordinance, all such acts are hereby declared valid and shall have effect as if the Lagos Town Council was the proper licensing authority appointed under that Ordinance.

Validation  
of licences,  
receipts,  
entries in  
books, etc.

3. For the avoidance of doubts as to the validity of licences, receipts and other documents issued, and entries in books, ledgers and other documents made, for and on behalf of the Lagos Town Council in purported exercise of the functions of a licensing authority as aforesaid, between the 15th day of October, 1950, and the coming into operation of this Ordinance, all such licences, receipts and other documents and all such entries in books, ledgers and other documents are hereby declared valid and shall have effect as if the Lagos Town Council was the proper licensing authority as aforesaid to issue or make the same.

Application  
of Ordinance  
to  
Lagos.  
Cap. 145.

4. The Native Liquor (Townships and Certain Areas) Ordinance shall be deemed to apply to Lagos and to have so applied since the 15th of October, 1950, as though Lagos were a township and the Lagos Town Council a local authority.

This printed impression has been carefully compared by me with the Bill which has passed the Federal Legislative Houses and found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,  
Clerk of the Parliaments

A. G. H. GARDNER-BROWN,  
*Officer Administering the  
Government of the Federation*

(L.S.)

No. 18



1960

Federation of Nigeria

IN THE NINTH YEAR OF THE REIGN OF

HER MAJESTY QUEEN ELIZABETH II

ANTHONY GEOFFREY HOPWOOD

GARDNER-BROWN, C.M.G.

*Officer Administering the Government of the Federation*

AN ORDINANCE TO AMEND THE CUSTOMS AND EXCISE MANAGEMENT ORDINANCE,  
1958 (No. 55 of 1958).

Title.

[30th June, 1960]

Commence-  
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria  
as follows—

Enactment.

1. This Ordinance may be cited as the Customs and Excise Management  
(Amendment) Ordinance, 1960, and shall be of Federal application.

Short title  
and  
application.

Amendment  
of section  
29 No. 55  
of 19. 8.

2. Section 29 of the Customs and Excise Management Ordinance, 1958<sup>1</sup> (hereinafter referred to as the principal Ordinance) is amended by—

(a) the deletion from subsection (2) and from the marginal note of the word "unentered" and the substitution therefor of the following—

"uncleared";

(b) the deletion from subsection (5) of the words "entered and".

Addition of  
new  
Part VIIA.

3. The principal Ordinance is amended by the addition after Part VII of the following new Part—

"PART VIIA.—OTHER GOODS SUBJECT TO A DUTY OF EXCISE

Goods to which this Part applies. 107A. This Part applies to all goods subject to a duty of excise other than spirits, beer and tobacco.

Licence to manufacture excisable goods. 107B. (1) No person shall manufacture any goods to which this Part applies unless he holds an excise licence for that purpose.

(2) If any person manufactures any such goods otherwise than under and in accordance with an excise licence, he shall be liable to a fine of five hundred pounds and any such goods manufactured by him or in his possession, and any plant, materials, vessels, utensils and other articles in his possession capable of being used in the manufacture of such goods, shall be liable to forfeiture.

Power to  
make  
regulations.

107C. (1) The Governor-General may make regulations—

(a) regulating the manufacture of any goods to which this Part applies;

(b) for calculating, securing and collecting the excise duties on any such goods;

(c) for the exportation or loading of any such goods as stores in accordance with the customs laws without payment of the excise duty chargeable thereon;

(d) as to the books, accounts and other documents relating to any such goods to be kept by manufacturers.

(2) Any person contravening or failing to comply with any regulation made under this section shall be liable to a fine of two hundred pounds, and any goods or article in respect of which the offence was committed shall be liable to forfeiture."

Addition of  
new section  
134A.

4. The principal Ordinance is amended by the addition after section 134 of the following new section—

"Refund,  
waiver and  
reduction  
of deposit  
rents.

134A. When any goods are deposited in a customs area or in a Government Warehouse under or by virtue of any provision of this Ordinance and the Board is of the opinion that having regard to all the circumstances of the case no rent or a reduced rent shall be charged therefor, it may waive or reduce any rent payable or refund the whole or any part of any rent paid under this Ordinance."

Amendment  
of Second  
Schedule.

5. The Second Schedule to the principal Ordinance is amended by the insertion in paragraph 1 after sub-paragraph (2) of the following new sub-paragraph--

“(3) In determining the normal price of any imported goods, a buying commission shall be included in the calculation, at a rate not less than such rate as the Board may by notice in the Gazette prescribe for the purposes of this sub-paragraph.”.

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This printed impression has been carefully compared by me with the Bill which has passed the Federal Legislative Houses and found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,  
*Clerk of the Parliament*